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LEGISLATIVE SUPPLEMENT

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PART II

GOVERNMENT OF PUNJAB

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

NOTIFICATION

The 30th January, 2019

No. 4-Leg./2019.-The following Ordinance of the Governor of Punjab, promulgated under clause (1) of article 213 of the Constitution of India on the 24th day of January, 2019, is hereby published for general information:-

THE INDIAN STAMP (PUNJAB AMENDMENT)

ORDINANCE, 2019

(Punjab Ordinance No. 1 of 2019)

AN

ORDINANCE

further to amend the Indian Stamp Act, 1899, in its application to the State of Punjab.

Promulgated by the Governor of Punjab in the Sixty-ninth Year of the Republic of India.

Whereas the Legislative Assembly of the State of Punjab is not in session and the Governor is satisfied that circumstances exist, which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor of Punjab is pleased to promulgate the following Ordinance, namely:-

1. (1) This Ordinance may be called the Indian Stamp (Punjab Amendment) Ordinance, 2019. Short title and commencement.

(2) It shall come into force on and with effect from the date of its publication in the Official Gazette.

2. In the Indian Stamp Act, 1899, in its application to the State of Punjab, in Schedule 1-A, under the column, captioned as "Proper Stamp-duty",- Amendment in Schedule 1-A of Central Act 2 of 1899.

- (1) in entry 2, against item (b), for the words "Fifty rupees", the words "One hundred rupees" shall be substituted;
- (2) against entry 3, for the words "Five hundred rupees", the words "One thousand rupees" shall be substituted;
- (3) against entry 4, for the words "Twenty five rupees", the words "Fifty rupees" shall be substituted;

- (4) in entry 5,-
 - (i) against item (a), for the words "Five hundred rupees", the words "One thousand rupees" shall be substituted;
 - (ii) against item (b), for the words "Fifty rupees", the words "One hundred rupees" shall be substituted;
 - (iii) against item (c), for the words "Two thousand rupees", the words "Four thousand rupees" shall be substituted; and
 - (iv) against item (d), for the words "Fifty rupees", the words "One hundred rupees" shall be substituted;
- (5) in entry 10,-
 - (i) against item (a), for the words "Five thousand rupees", the words "Ten thousand rupees" shall be substituted; and
 - (ii) against item (b), for the words "Ten thousand rupees", the words "Twenty thousand rupees" shall be substituted;
- (6) in entry 15, for the words "Twenty rupees", "Forty rupees" and "Twenty rupees", the words "Forty rupees", "Eighty rupees" and "Forty rupees" shall, respectively, be substituted;
- (7) against entry 17, for the words "Three hundred rupees", the words "Six hundred rupees" shall be substituted;
- (8) in entry 26, against item (b), for the words "Forty rupees", the words "Eighty rupees" shall be substituted;
- (9) against entry 36, for the words "Fifteen rupees", the words "Thirty rupees" shall be substituted;
- (10) in entry 39,-
 - (i) against item (a), for the words "Five thousand rupees", the words "Ten thousand rupees" shall be substituted; and
 - (ii) against item (b), for the words "Ten thousand rupees", the words "Twenty thousand rupees" shall be substituted;
- (11) against entry 42, for the words "Forty five rupees", the words "Ninety rupees" shall be substituted;
- (12) in entry 46,-
 - (i) under the heading, captioned as "A-Instrument of-", against item (b), for the words "One thousand rupees", the words "Two thousand rupees" shall be substituted; and

- (ii) under the heading, captioned as "B-Dissolution of-", for the words "Fifty rupees", the words "One Hundred rupees" shall be substituted;
- (13) in entry 48,-
 - (i) against item (a), for the words "Five hundred rupees", the words " One thousand rupees" shall be substituted;
 - (ii) against item (b), for the words "Five hundred rupees", the words " One thousand rupees" shall be substituted;
 - (iii) against item (c), for the words "One thousand rupees", the words " Two thousand rupees" shall be substituted;
 - (iv) against item (d), for the words "One thousand rupees", the words " Two thousand rupees" shall be substituted;
 - (v) against item (e), for the words "Two thousand rupees", the words " Four thousand rupees" shall be substituted; and
 - (vi) against item (g), for the words "Three hundred fifty rupees", the words "Seven hundred rupees" shall be substituted;
- (14) In entry 57, against item (b), for the words "Forty rupees", the words "Eighty rupees" shall be substituted;
- (15) in entry 58, under the heading, captioned as "Exemptions", against item B, for the words "Sixty rupees", the words "One hundred twenty rupees" shall be substituted; and
- (16) in entry 64,-
 - (i) against item A, for the words "Ninety rupees", the words "One hundred eighty rupees" shall be substituted; and
 - (ii) against item B, for the words "Sixty rupees", the words "One hundred twenty rupees" shall be substituted.

V.P. SINGH BADNORE,
Governor of Punjab.

S.K. AGGARWAL,
Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.

PART III

GOVERNMENT OF PUNJAB

**DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)**

NOTIFICATION

The 28th January, 2019

No. S.O.5/P.A.5/2017/S.96/Amd./2019.- In exercise of the powers conferred by section 96 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 107/P.A.5/ 2017/S.96/2017, dated 07th December, 2017 namely:-

AMENDMENT

In the said notification, for serial No. 1 and entries relating thereto, the following shall be substituted, namely:-

“1. Ms. Parul Garg, Joint Commissioner, CGST appointed by the Central Government; and”.

M.P. SINGH,

Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.